The President's budget imposes new capital gains taxes at death, which will kill family farms. This is appalling. America is trying to recover from a pandemic, and farmers, ranchers, and agricultural producers are struggling to survive as they cope with crises that this administration has caused, like the broken supply chain and rampant inflation. And now this administration wants to impose new taxes on these people?

And the President didn't stop there. His budget also includes a new capital gains tax that I am going to call the farm killer tax. In Biden's budget, unbelievably, there is a proposal to impose capital gains taxes on farms that have been in families for over 90 years. Think about that. In 1940, the average cost of Kansas farmland was \$50 per acre. Now, irrigated land is over \$4.000 per acre. Imagine the capital gains tax implications in that history of ownership. This proposal would impose hundreds of thousands of dollars in new capital gains taxes on farmers, killing their businesses overnight.

Again, I was going to stand here today and talk about how important it is for Congress to support farmers, particularly the men and women who operate family-owned-and-operated multi-generational family farms. I was going to talk about how, in the name of supporting America's incredible producers, Congress needs to think carefully and critically about the programs we reauthorize in the 2023 farm bill.

I didn't expect that I would see the farm killer tax in the budget this week. This new tax is not a game-changer, it is a game-ender for thousands of family farms. I am, frankly, in disbelief.

Farming is a multi-generational calling. Farmers, ranchers, and ag producers are my family and friends. They are America's heroes, and the ideas in this budget, threatening the stepped-up basis and imposing the new farm killer tax, are going to destroy the livelihoods of many in agriculture and make our country less secure. The President needs to wake up to reality. Farmers, ranchers, and agriculture producers have earned our support, and his budget ideas are the opposite of that. They are a gut punch to the people who feed, fuel, and clothe this Nation.

This week, I am introducing a bipartisan resolution, along with 66 of my colleagues, that supports the preservation of the stepped-up basis, opposes any efforts to impose new taxes on family farms and small businesses, and recognizes the importance of generational transfers of farm and small business operations. Again, this is something I was going to do anyway because of how important preserving the stepped-up basis is. Today, given Biden's disastrous budget, this message is more important.

If we want to invest in the future of our country, which I think we can all agree that we do, we need to invest in the next generation of America's farmers, ranchers, and ag producers. I will be back on the floor soon to deliver another installment of my farm bill impact series and highlight more programs and titles within the bill that Congress must understand and support to ensure that agriculture thrives in America. Hopefully, when I am standing here to speak next time, I won't have to address any more ideas that this administration may have had for destroying the livelihoods of America's farmers, ranchers, and ag producers. We must kill Biden's farm killer tax.

STRENGTHENING OUR ECONOMY

The SPEAKER pro tempore. The Chair recognizes the gentlewoman from California (Ms. PORTER) for 5 minutes.

Ms. PORTER. Madam Speaker, inflation is a challenge for families. I feel it myself as a single mom raising three kids. Historically, the standard approaches to reduce inflation are to raise interest rates and to lower wages. Some people are calling for these same misguided approaches today. This is wrongheaded. Families need lower costs, not less money in their pockets.

We can bring prices down by increasing supply, for example, by expanding energy capacity with more green energy. The America COMPETES Act, which I supported, will strengthen our supply chains and increase our domestic manufacturing of technology.

We can also bring prices down by cracking down on corporate abuse. We can reduce healthcare costs by allowing Medicare to negotiate drug prices, lower grocery costs by increasing competition in the meatpacking industry, and stop Big Oil from price gouging.

These policies will lower costs without lowering wages. We can strengthen our capitalist economy and rein in inflation. Families need us to address inflation. They need lower costs, not lower wages.

BUDGET CUTS LIMIT IRS

Ms. PORTER. Madam Speaker, the IRS backlog is over 7 million tax returns. That is unacceptable. On the Oversight and Reform Committee, I am holding the IRS accountable to eliminate this backlog quickly.

Families need their tax refunds to pay rent and buy food. Small business owners need their refunds to keep their doors open. It is their money, and the government should promptly return it.

My office has helped Orange County residents cut through red tape and get answers from the IRS. We have helped nearly 500 taxpayers collectively recover over half a million dollars. I am proud of these wins, but the solution here cannot be individual intervention. Years of budget cuts have limited the IRS' ability to operate effectively and efficiently.

IRS employees are working hard. I thank them. But the IRS needs resources, and the taxpayers need assistance. Every Congress Member should vote to fully fund the IRS. As a taxpayer advocate, I will keep pushing to save taxpayers time and money.

CLEAN ENERGY SOLUTIONS

Ms. PORTER. Madam Speaker, Orange County is leading the way on clean energy solutions. Businesses in our community are spearheading innovative technologies to reduce our greenhouse gas emissions. These businesses represent the best of our capitalist economy. They create jobs and lead in innovation. I am proud to represent a district that ranks among the top five in the most clean energy jobs in the country.

However, as Earth Day approaches, we must also recognize that these cutting-edge businesses face an uneven playing field. Big Oil and gas companies have unfair tax breaks and other advantages that inhibit competition that we need for healthy capitalism. Long term, this will make it harder for our economy to stand up against our global competitors.

The hard work of Orange County businesses that they are putting in to develop new and efficient methods of producing clean energy represents the best of our capitalist economy. To remain competitive, we have to lift up new and innovative technologies.

CONGRATULATING NEAL KELLEY ON HIS RETIREMENT

Ms. PORTER. Madam Speaker, free and fair elections are the bedrock of our democracy. Regardless of their ideology, their identity, or where they live, all eligible voters should be able to cast their ballots freely and safely.

In Orange County, the registrar of voters facilitates elections for more than 1.8 million registered voters. As chief election official in Orange County, Neal Kelley safeguarded equal access to the ballot box and protected the integrity of our elections. He innovated to improve efficiency and reliability of voting, adopting technology that increased transparency and voter turnout.

He retired on March 10 after 17 years of remarkable service. Neal Kelley is a model public servant we can all learn from. On behalf of Orange County voters, I congratulate Mr. Kelley on his retirement and thank him for his service to our democracy.

IOWA BUSINESSES INNOVATE DURING PANDEMIC

The SPEAKER pro tempore. The Chair recognizes the gentlewoman from Iowa (Mrs. MILLER-MEEKS) for 5 minutes.

Mrs. MILLER-MEEKS. Madam Speaker, I rise today to speak on an issue that has directly impacted businesses and farmers across Iowa's Second Congressional District.

The last few years have been challenging for all of us. Manufacturing has been hit hard, with rising costs and supply chain disruptions impacting numerous sectors of our economy.

Although much of life has returned to normal since the pandemic began, the slow movement of goods through our economy is creating major headaches for American families. Empty shelves are becoming all too common at stores, goods from overseas are being delayed by weeks or even months, contributing to higher shelf prices, and we are facing an unprecedented supply chain crisis.

Even though the administration and the Transportation Secretary don't seem to know what to do about supply chain problems, our companies in Iowa do. In Iowa, agricultural producers are also feeling the crunch with their capacity for goods being hampered by a combination of surging demand for containerized shipping and a massive backlog at our Nation's ports. This inefficiency has downstream effects on commodity prices, hurting farmers and ranchers across the country.

As global competition has increased, control over our supply chain has fallen into the hands of fewer and fewer countries, most notably China. Such geographic concentration of supply chains has left many U.S. companies vulnerable to disruption, something we are now acutely experiencing.

Vermeer Corporation in Pella has been working overtime to produce their famous yellow iron at a record pace despite supply chain issues. Vermeer has even gone above and beyond during this difficult time, working to help out their customers and partners. Last fall, a group of Vermeer team members, working at a supplier in Minnesota, worked for 6 weeks at their own cost away from their families to make the harnesses necessary to keep that beautiful yellow iron moving out the doors. Vermeer did whatever was necessary to keep their job done despite the supply chain challenges they were facing.

Kent Corporation, headquartered in Muscatine, is a family-owned corporation that manufactures several food and beverage products. They have faced supply chain issues similar to all companies, but working mainly with agricultural products, impairment in their industry adds on to the difficulties our agriculture producers and farmers face every day. All the while, our farmers continue to deal with increased input costs.

CNH Industrial, located in Burlington, their biggest facility by square footage in the United States, also faced supply chain issues.

During our visit, we heard firsthand about their difficulty getting essential parts for their equipment, but their employees innovated and started producing the much-needed stabilizer bar on their backhoes. It was not felt that this little part could be produced in the United States. It was being imported from Brazil. They designed, cut, and welded in 2 weeks in order to meet their customers' needs. The industry did not think it could be done here in the United States. It was inspiring to see what the people of Iowa are capable of doing during these difficult times. but these visits showed me how much of an impact the supply chain disruptions have on everyone throughout southeastern Iowa.

Lomont Molding in Mt. Pleasant does custom plastic design and molding for HVAC and agriculture businesses, concrete accessories for roads and buildings, and chemicals with a market that reaches every corner of the world. Plastic shortages have led them to use cast-off plastic, and now 99 percent of their regrind is reformulated and placed in their products. They also purchased a corrugator machine to make their own cardboard boxes and dividers for shipping. By reducing imports from foreign companies, their customers have more reliability and dependability.

Delays in deliveries have forced manufacturers across the country to resort to unorthodox and expedited methods of getting critical supplies. All these companies have adapted and improvised and demonstrate the critical need for reliance on home-grown products and solutions by in-house innovation or on-shoring. Pretending the supply chain crisis doesn't exist isn't going to make it magically go away. It isn't just a high-class problem. This should not be a partisan issue. Let's get to work and deliver real results that support businesses and farmers across the country.

I would also like to wish a happy birthday to my good friend, Ashlee.

MESSAGES FROM THE PRESIDENT

Messages in writing from the President of the United States were communicated to the House by Mr. Adrian Swann, one of his secretaries.

□ 1045

CELEBRATING WOMEN'S HISTORY MONTH

The SPEAKER pro tempore. The Chair recognizes the gentlewoman from Ohio (Ms. KAPTUR) for 5 minutes.

Ms. KAPTUR. Madam Speaker, during this Women's History Month, let us celebrate the women who truly make our Nation and world run.

This month, we honor remarkable women who build families and communities; who lead governments; who serve and protect their fellow citizens; and who break new ground in industry, science, technology, literature, medicine, and so much more.

Their work often goes unrecognized, but their work anchors, guides, and uplifts our society and the world.

Let me pay special tribute to historic women from the five counties of Ohio's Ninth District that I am privileged to represent: Congresswoman Stephanie Tubbs Jones, the first African-American woman elected to Congress from Ohio, and poetess Toni Morrison from Lorain County, Ohio.

In Erie County, it is probably important for us to remember that the first all-female jury was seated on August 26, 1920. Can you imagine that? From Erie County, we remember the able and totally dedicated United Way director, Christine Galvin.

From Lucas County, we remember two public servants, Eleanor Kahle, who was elected to city council after she went on Social Security, and Senator Edna Brown, who sadly just passed and was a comet—as was Shirley Chisholm at the national level—in Ohio as an African-American woman senator seated in Columbus but from northwest Ohio.

The lives of these women inspire us all, and the legacies they leave are an inspiration to those who follow in their footsteps.

During this Women's History Month, we give thanks to them for the barriers that each of them broke and also for their solid accomplishments that they left behind.

We all look forward with anticipation to the accomplishments of the next generations of American women to come because, indeed, they lead the world.

CONDEMNING VLADIMIR PUTIN

The SPEAKER pro tempore. The Chair recognizes the gentleman from Illinois (Mr. LaHood) for 5 minutes.

Mr. Lahood. Madam Speaker, I rise today in the strongest possible terms to condemn Russian President Vladimir Putin and his ongoing war crimes against the people of Ukraine.

In the last month, the world has witnessed Putin's brutality and capacity for evil against the innocent people of Ukraine.

In the lead-up to the invasion of a sovereign, democratic Ukraine, Putin lied to the world, asserting that he did not want war, that he did not want to invade Ukraine, and that the troops amassed on the Ukrainian border were only conducting training exercises.

Putin claims that any effort to expand NATO is a mission aimed only to destabilize Russia; however, it is exactly the opposite. NATO is solely a defensive alliance that has never sought to destabilize or challenge Russia but, rather, to support the maintenance and respect for sovereignty and peace.

At no time during the lead-up to Russia's criminal invasion did Ukraine or NATO provoke Vladimir Putin to act. Despite this, Putin launched a full-scale, illegal, and unjustified invasion of Ukraine under the false pretense of ethnic solidarity and denazification.

The bottom line is: Putin is a liar and cannot be trusted.

The world has witnessed Putin's indiscriminate bombing of residential areas and civilian infrastructure across Ukraine. Putin's authoritarian brutality has included the horrific bombing and destruction of a maternity hospital in Mariupol, where he murdered women and children. He also ordered the bombing of a community theater where hundreds of innocent civilians were sheltering.

Fears remain that Russian forces, at the sole discretion of Putin, will use chemical weapons against innocent Ukrainians, as they did in Syria in 2015